

Instructions for Completion of TIF Report Data Request

Attached to this memo is an Excel template that contains a number of different tabs. Each tab is designed to collect certain information that will be needed in preparing the Department's report. The various tabs and the requested information are identified and discussed in more detail below. **Redevelopment commissions, authorities, and departments should do their best to provide as much of the requested information as possible and to ensure the accuracy of the information reported.**

The Department requests that each redevelopment commission, authority, or department prepare a separate Excel workbook for each tax increment finance ("TIF") district it oversees. Doing so will allow the Department to track the various projects completed and proposed within each TIF district, as well as providing a way to track revenues and expenses.

TIF Identification

This tab provides basic information on the redevelopment commission, authority, or department and the TIF district included in the workbook. For the TIF District Code, please list the code used to identify the TIF district on Gateway. Please provide the name and contact information of an individual the Department can contact if it has further questions.

Establish and Expansion

This tab provides information on the establishment of the TIF district and subsequent expansions. For the original establishment and for each subsequent expansion, please provide the date the declaratory resolution and the confirmatory resolution were adopted by the redevelopment commission. While there are four sections available for expansions, if the TIF district has had more than four expansions, please add additional lines.

The Department is also requesting that redevelopment entities email the Department copies of the declaratory and confirmatory resolutions, as well as the redevelopment plan for each TIF district establishment or expansion. While the Department has received these documents as TIF districts have been established and expanded over the years, resubmitting this information will ensure that the Department has a complete set of documents while preparing this report. If these documents are no longer accessible, please document this on the Excel tab under the Documentation Status column. For each resolution, please use the provided dropdowns to document whether it is attached to the submission email or if the document is no longer available.

Completed Projects

For the Completed Projects tab, please list projects that have been completed in the TIF district during its existence. Since many TIF districts have existed for a significant number of years, please provide as much information as possible based on current knowledge of the TIF district.

For each project, please provide the following items:

- Project description.
 - Please ensure this description is detailed enough to provide a taxpayer with a good sense for the project.

- Date of the project.
 - Please be as specific as possible.
 - Some examples of possible answers could include, but are not limited to, “1998-2000”; “completed in 2002”; or “early 1990s”.
- Cost of project.
 - Please be as accurate as possible.
 - This would be total cost of the project, including any professional fees or land purchases.
 - If exact amounts are not known, please indicate that the cost provided is an estimated cost.
- Source of payment for project.
 - Please identify the source of funding for the project.
 - Some examples would include, but are not limited to, bond proceeds, TIF revenues (if the project was done as a pay-as-you-go or with available revenues), grant funding.

Current Projects

The Current Projects tab captures the same type of information as the Completed Projects tab. The projects listed here should be those projects to which the redevelopment entity is currently dedicating resources. One distinction is that the date provided should be the anticipated date of completion for the project.

Proposed Projects

The Proposed Projects tab also captures the same type of information as the Completed Projects and the Current Projects tabs. This tab allows the redevelopment commission, authority, or department to list the projects it currently anticipates doing in the future but to which the redevelopment entity is not currently dedicating resources. For the date, please include anticipated start and end dates for the project. Since the project is not currently in development, the Department understands that the cost of the project and the source of funding for the project may not be fully known yet. At this time, please provide the best estimate possible for both the cost of the project and the source of funding. Redevelopment commissions, authorities, and departments will not be held to the information provided on this tab, as these projects are purely proposed at this point in time.

Fund 1, Fund 2, Fund 3

If a redevelopment commission, authority, or department has their own financial reports that contain the information requested, these can be submitted in lieu of completing these tabs in the Excel workbook.

The workbook currently contains three tabs for providing budget information from 2009 through 2013 for the TIF district. The Department asks that this information be provided by fund or account, with the redevelopment commission, authority, or department identifying the fund or account being reported at the top of each tab. If additional tabs are needed in order to fully report all funds or accounts of the TIF district, please copy one of the fund tabs using the following process:

1. Select one of the Fund tabs.
2. Move your cursor to the bottom of the screen where you see the tab name (example, Fund 3).
3. Right-click on the tab name and select Move or Copy.
4. Check the box at the bottom of the pop-up window that says "Create a copy". Then select "(move to end)" in the box with the scroll bar.
5. Hit OK. You should now see a new worksheet at the end of the workbook.

If the TIF district does not have three funds or accounts that require reporting, please leave any excess spreadsheets blank.

In some instances, a redevelopment commission, authority, or department may have a fund or account that is not TIF-district specific but is used for the more general operations of the redevelopment entity. In this case, please list this fund in one of the Excel spreadsheets that will be submitted to the Department. For the Fund/Account name, please clearly identify that the fund or account is not TIF-district specific but is applicable to the redevelopment entity overall. This fund should be included in only one of the Excel spreadsheets submitted to the Department.

In providing the information on the identified fund, please provide the beginning and ending balance for the fund and the revenues and expenses of the fund for the period of 2009 through 2013. If the fund did not exist that entire time, please complete only the appropriate time period. The spreadsheet currently has formulas built into it to move from the fund's beginning balance to the fund's ending balance by adding in the revenues received and subtracting out the expenses. If the ending balance was different than the result shown by the formula, please directly type the correct ending balance into the spreadsheet.

For revenues and expenses, please provide as much detail as possible. Please add additional lines as needed to provide an accurate picture of the revenues and expenses of the fund. Some examples of the types of items to be included are identified below, though this list is not comprehensive. Each redevelopment commission, authority, and department should determine the appropriate revenues and expenses to report. The reported financial information will be summarized and presented within the Department's report, so redevelopment commissions, authorities, or departments should ensure they report accurate and complete information in order to provide readers of the report with the best possible understanding of the activities of the redevelopment entity over the past five years.

- Revenues – TIF Revenues, Interest Income, Sale of Property
- Expenses – Bond Payment, Road Construction, Attorney Fees